



OAKLAND COUNTY SHERIFF'S OFFICE

Policies and Procedures

	NUMBER 237	DATE June 20, 2011
SUBJECT:	SPECIAL INVESTIGATIONS FUND	DISTRIBUTION A, B
REFERENCE:	Rescinds and Replaces P&P # 65, Dated February 27, 2004 Rescinded and replaced by P. & P. 319, dated 5-3-17	

POLICY

The Oakland County Sheriff's Office maintains funds for Special Investigations. It is the policy of the Sheriff's Office to utilize said funds for: cash payments to informants; payment for evidence {e.g., stolen property, drugs}; expenses accrued while undercover; and {with authorization} special investigation expenses.

PROCEDURE

- 1.0 KEEPER(S) OF THE SPECIAL INVESTIGATIONS FUND(S)
- 1.1 The Sheriff will designate an individual(s) as the keeper of the Special Investigations Fund(s).
- 1.2 The individual(s) in charge of the Special Investigations Fund(s) will disburse said funds in compliance with department policy.
- 1.3 The individual(s) will maintain an audit trail to assure that all expended funds are accountable.
- 1.4 The individual(s) will authorize the disbursement of funds for special investigation expenses that are consistent with recognized investigative procedures.
- 1.5 The individual(s) will maintain appropriate accounting records and files.
- 1.6 The individual(s) will track disbursements in the Access Database pursuant to Section 4.0.
- 1.7 The individual(s) will make the funds and documentation available upon request by the county auditor.

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2.0 SPECIAL INVESTIGATIONS FUND DISBURSEMENT VOUCHER

- 2.1 All monies disbursed from these funds will be documented on a Special Investigations Fund Disbursement Voucher or on an Oakland County NET Imprest Cash Receipt.
- 2.2 All officers authorized to receive monies from this fund will record on the disbursement voucher or NET Imprest Cash Receipt an accurate detail of how monies were spent. This detail shall include dates, reasons for expenditures and any receipts, when applicable.
- 2.3 All expenses shall be recorded as exact amounts. Rounding to the nearest dollar is not acceptable and must be documented by original detailed receipts.
- 2.4 If monies are paid to informants, then officers shall include a signed receipt from the informant when turning in an expense voucher or NET Imprest Cash Receipt.
- 2.5 If an informant is to remain confidential, then two officers will make the payment and sign for the receipt.
- 2.6 If an original receipt cannot be obtained or an original receipt is not available, then an affidavit must be filled out. The affidavit of lost/missing receipt (MB-16) can be found on the Countywide "J" drive under GenCounty/Mgmtbdgt/FORMS/affidavit of lost/missing receipt or on the intranet at:

<http://my.oakgov.com/sites/managementbudget/documents/forms.allitems.aspx>.

3.0 EXPENSE VOUCHER DETAIL

- 3.1 The keeper(s) of the fund(s) will supply all officers with a voucher detail receipt upon closing the vouchers.
- 3.2 The keeper(s) of the fund(s) will ensure that all expenditures are within Sheriff's Office policy prior to giving officers voucher detail receipt. All expenditures that are non-investigative shall be classified under the correct budget line item and charged to that line item when the Request to Replenish Petty Cash Fund form (MB-13) is processed. For example, deputy supplies, parking reimbursement, travel and conference expenses and forfeiture expenses are not considered to be an investigative expense.

4.0 ACCESS DATABASE TRACKING

- 4.1 The keeper(s) of the fund(s) shall use the Access Database program designed by the Oakland County Auditing and Fiscal Services Divisions to record entries such as disbursements, returns to the fund, and expenditure classifications (Special Investigations Fund Disbursement Voucher and/or NET Imprest Cash Receipt reflecting expenditures as A. Evidence, B. Informants, and C. Investigative/Operational Expenses).
- 4.2 The keeper(s) of the fund(s) will record in the Access Database any cash refund obtained on a closed chit as a Return to the Fund. The Access Database program will deduct the Return to the Fund from the dollar amount requested for reimbursement on the Voucher detail.
- 4.3 The keeper(s) of the fund(s) will request of the NET Auditor replenishment from the available funds provided by Oakland County for these funds on an as needed basis. The NET Auditor shall process a replenishment request at least once per year. All expenses for the current fiscal year shall be included in the Request to Replenish Petty Cash Fund form and submitted to the Fiscal Services Division at or near the end of the current fiscal year.



Michael J. Bouchard
Sheriff

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